

## ABSTRAK

### PENGAWASAN TERHADAP PENGELOLAAN DANA DESA OLEH INSPEKTORAT DAERAH KABUPATEN LAMPUNG SELATAN

Oleh  
IIS PRIYATUN

Dana desa merupakan alat pemerintah pusat untuk pembangunan desa, pembangunan desa menjadi salah satu agenda pembangunan nasional. Masalah yang kemudian muncul adalah peraturan yang relatif baru belum sepenuhnya dipahami oleh para pelaksana pemerintah desa. Hal lain yang cukup menjadi perhatian adalah semakin besarnya dana yang di kucurkan pemerintah pusat ke desa semakin besar. Potensi kecurangan pengelolaan dana desa perlu diantisipasi melalui pengawasan oleh inspektorat daerah Kabupaten Lampung Selatan. Permasalahan penelitian ini adalah: (1) Bagaimana pengawasan inspektorat terhadap pengelolaan dana desa di kabupaten Lampung Selatan? (2) Bagaimana tindak lanjut pengawasan inspektorat terhadap pengelolaan dana desa di Kabupaten Lampung Selatan? Penelitian ini menggunakan pendekatan perundang-undangan (*statute approach*), pendekatan kasus (*case approach*), pendekatan filosofis (*phylosopical approach*) dan pendekatan empiris. Prosedur pengumpulan data dilakukan dengan studi pustaka dan studi lapangan, data analisis secara kualitatif guna memperoleh kesimpulan. Berdasarkan hasil penelitian dan pembahasan dapat disimpulkan: (1) pengawasan yang dilakukan inspektorat kabupaten lampung selatan belum terlaksana secara optimal, hal ini dapat dilihat dari pemeriksaan fisik belum dilaksanakan secara menyeluruh pada pemeriksaan kasus masih terdapat laporan yang belum ditindaklanjuti. (2) tindak lanjut dan evaluasi hasil pengawasan inspektorat pemeriksaan di desa Pemanggilan dan Bumisari masih ada temuan inspektorat karena apabila terjadi kesalahan maka inspektorat langsung melakukan pembinaan dan masih banyak kasus di lampung selatan yang belum ditindaklanjuti karena inspektorat terkesan masih tertutup dan tidak transparan. Saran (1) inspektorat kabupaten lampung selatan perlu menanamkan rasa tanggungjawab dan rasa pengabdian kepada masyarakat dan negara yang tinggi hal ini dapat ditunjukkan dengan cara menindaklanjuti seluruh laporan masalah penggunaan dana desa (2) inspektorat lampung selatan perlu memperbaharui peraturan terkait tugas pokok dan fungsi pengawasan dana desa.

**Kata Kunci:** Pengawasan ,Dana Desa, Inspektorat

## **ABSTRACT**

### **THE SUPERVISION ON THE MANAGEMENT OF VILLAGE FUNDS CONDUCTED BY REGIONAL INSPECTORATE IN SOUTH LAMPUNG REGENCY**

**By  
IIS PRIYATUN**

Village funds is a tool from the central government to channel the development of villages as one of the agendas of national development. The problem arises when that relatively new regulation has not been fully understood by village government officials. On the other hand, the problem may arise because the amount of village funds from the central government to the villages is abundance. Any potential fraud of village funds management needs to be anticipated through supervision by the regional inspectorate of South Lampung Regency. The problems of this research are formulated as follows: (1) How is the supervision conducted by the regional inspectorate on the management of village funds in South Lampung Regency? (2) How is the follow up supervision conducted by the regional inspectorate on the management of village funds in South Lampung Regency? This research applied statutory approach, case approach, phylosopical approach, and empirical approach. The data collection procedure was conducted through literature study and field study, a qualitative data analysis was carried out to draw conclusions. Based on the results and discussion of the research, it can be concluded: (1) The supervision conducted by the regional inspectorate of South Lampung Regency has not been fully implemented, it can be seen from physical examination that have not been conducted thoroughly particularly because some cases on physical examination reports have not been followed up yet. (2) from the follow-up and evaluation of the audit in Pemanggilan and Bumisari villages, the inspection there are still inspectorate findings because if there is mistake then direct inspectorate do coaching and there are still many cases in southern Lampung which have not been followed up because inspectorate impressed still closed and not transparent : (1) the regional inspectorate of South Lampung Regency needs to instill a sense of responsibility and a sense of good service to the community and it can be demonstrated by following up all reports on the management of village funds (2) the regional inspectorate of South Lampung needs to update the rules related to the main tasks and functions of the supervision of village funds.

Keywords: Supervision, Village Funds, Inspectorate